

Message Text

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PAGE 01 NICOSI 03135 021431Z
ACTION EUR-12

INFO OCT-01 ISO-00 L-03 TRSE-00 H-01 EB-08 COME-00
OMB-01 SP-02 CIAE-00 INR-07 NSAE-00 /035 W
-----032743 030222Z /64
R 021415Z DEC 77
FM AMEMBASSY NICOSIA
TO SECSTATE WASHDC 6870

C O N F I D E N T I A L NICOSIA 3135

E.O. 11652: GDS
TAGS: EFIN, CY, US
SUBJECT: US-CYPRUS INCOME TAX CONVENTION

REF: STATE 279139

1. EMBASSY BELIEVES SITUATION HAS CHANGED SUFFICIENTLY FROM
EARLY 1975 THAT ON BALANCE IT WOULD BE IN U.S. INTERESTS TO
PROCEED WITH RATIFICATION OF INCOME TAX CONVENTION. WHILE GOC
WRIT DOES NOT IN A DE FACTO SENSE EXTEND TO ALL PARTS OF THE
ISLAND AT PRESENT, THE POLITICAL SITUATION HAS BECOME MORE
SETTLED AND THE GOC IS OPERATING IN THE PORTION OF THE ISLAND
IT CONTROLS IN A NORMAL FASHION.

2. GOC DEPARTMENT OF INLAND REVENUE OFFICIALS DO NOT THINK
THAT US-CYPRUS INCOME TAX CONVENTION NEEDS TO BE AMENDED AS
A RESULT OF POST-1974 CHANGES IN CYPRUS TAX LAWS.
THERE HAVE BEEN THREE AMENDMENTS TO THE INCOME TAX LAWS
SINCE THE CONVENTION WAS INITIALED IN 1974. EMBOFF HAS RE-
VIEWED THEM WITH DEPUTY DIRECTOR INLAND REVENUE AND CONCURS
IN CYPRIOT VIEW THAT THEY DO NOT MATERIALLY AFFECT CON-
VENTION. COPIES OF THE AMENDMENTS (NO. 37 OF 1975,
NO. 12 OF 1976 AND NO. 15 OF 1977) BEING POUCHED TO
CHAPMAN, EUR/SE. WE ARE ALSO POUCHING COPIES OF THE
SPECIAL CONTRIBUTION LAW OF 1974, ITS REGULATIONS AND
AMENDMENTS. DEPUTY DIRECTOR OF INLAND REVENUE IS ALSO
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CONFIDENT THIS LAW IS CONSISTENT WITH CONVENTION.
CRAWFORD

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES
Control Number: n/a
Copy: SINGLE
Sent Date: 02-Dec-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977NICOSI03135
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Expiration:
Film Number: D770448-0781
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From: NICOSIA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t197712100/aaaadgui.tel
Line Count: 57
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: e3eb20fb-c188-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: CONFIDENTIAL
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Reference: 77 STATE 279139
Retention: 0
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Review Content Flags:
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SAS ID: 104112
Secure: OPEN
Status: NATIVE
Subject: US-CYPRUS INCOME TAX CONVENTION
TAGS: EFIN, CY, US
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/e3eb20fb-c188-dd11-92da-001cc4696bcc
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